

Motor Fuels Tax and Inspection Fee

Who must file a return

Terminal Operator	owns, operates or otherwise controls the terminal
Supplier	position holder in this state and registered with the IRS
Permissive Supplier	position holder in another state and registered with the IRS
Importer	imports fuel into this state outside of the bulk transfer/terminal system
Exporter	exports motor fuel from this state
Distributor	purchases motor fuel from unaffiliated supplier; permissive supplier, or other distributor for subsequent sale to an unaffiliated distributor, retail dealer, or bulk consumer
Blender	produces fuel outside of the bulk transfer/ terminal system
Interstate motor fuel user	imports fuel into this state in the vehicle's fuel supply tank and is generally licensed in accordance with the International Fuel Tax Agreement* (IFTA)
Motor fuel transporter	transports fuel outside the bulk terminal system by means of transport truck, railroad tank car, vessel
Aviation fuel dealer	operator of an aircraft servicing facility

Bond Requirement

Terminal Operator	\$2,000,000 bond, at minimum
Supplier	\$2,000,000 bond, at minimum
Permissive Supplier	\$2,000,000 bond, at minimum
Importer	\$20,000 bond, at minimum
Exporter	\$20,000 bond, at minimum
Distributor	\$20,000 bond, at minimum
Blender	\$20,000 bond, at minimum
Interstate motor fuel user	\$20,000 bond, at minimum, if not IFTA* licensee
Motor fuel transporter	\$0 bond
Aviation fuel dealer	\$0 bond

The Secretary is authorized to waive the bond requirement under certain conditions. Carriers registered with IFTA, whose account has been revoked, are required to furnish a \$20,000 surety bond.

Rate of gasoline and diesel fuel tax

Twenty cents per gallon.

Rate of inspection fee

Four thirty-seconds of one cent per gallon (collected at the same time as if tax).

Date tax and fee due

The return and payment are due as follows:

Terminal Operator Monthly Return -20th of next month

Terminal Operator Annual Return- Last day of February following the end of the calendar year
Supplier/ Permissive Supplier Monthly Return-22nd of next month
Distributor/ Exporter/Blender Monthly Return-20th of next month
Importer Monthly Return-15th of next month
Aviation Fuel Dealer Quarterly Return-25th of month after the end of the quarter
Motor Fuel Transporter Monthly Return-20th of next month
Interstate Motor Fuel Users Quarterly Return-25th of month after the end of the quarter
Fuel Floor Stock Tax Return- Return by August 1; Tax by January 1, 2007
Fuel Backup Tax Return-20th of next month
IFTA Tax Return- last day of the month following the close of each quarter

****IFTA***

Effective January 1, 1994, Louisiana became a member of the International Fuel Tax Agreement (IFTA). In accordance with this agreement, an interstate carrier must only register with their base jurisdiction. Thereafter, the base jurisdiction collects the carrier's fuel tax on behalf of the other members, distributes the tax to the others, issues the carrier a single license that will be accepted as credentials by all the other members, and audits the carrier on behalf of the others. The one-time registration fee for IFTA carriers is \$35. Each registered vehicle is required to display two decals, which cost \$1 each.

Special Fuels

Who must file a return

All users of compressed natural gas, liquefied natural gas, and liquefied petroleum gas sold, used, or consumed in Louisiana for the operation of motor vehicles that are licensed or required to be licensed for highway use.

Rate of tax

1. Compressed natural gas, liquefied natural gas and liquefied petroleum gas:
 - a. Vehicles under 10,000 pounds - option of:
 - annual flat rate at 80 percent of \$187.50, or
 - variable rate of 80 percent of current rate (\$.20 per gallon) based on fuel efficiency of 12 miles per gallon, but not to exceed the annual flat rate.
 - b. Vehicles over 10,000 pounds - 80 percent of the current rate (\$.20 per gallon) on all fuel used with the number of gallons used the previous year determined using the schedule for calculating MPG provided by law; however, the minimum payment shall not be less than 80 percent of \$187.50.
 - c. School buses that transport Louisiana students – one-half of the lesser of the regular flat rate or one-half of the variable rate.

Date tax due

Compressed natural gas, liquefied natural gas, and liquefied petroleum gas - returns and payments are due annually on July 31 for the year ended June 30.